

COUNTY OF YORK MEMORANDUM

DATE: November 14, 2001 (BOS Mtg. 12/04/01)

TO: York County Board of Supervisors

FROM: James E. Barnett, County Attorney

SUBJECT: Proposed ordinance providing for an exemption from the E9-1-1 tax for residents of nursing homes

Section 58.1-3813.1 of the Code of Virginia provides that a county may establish a special tax on consumers of telephone services to pay for the cost of providing an enhanced E9-1-1 service, and may exempt from that tax "any subscriber to individual telephone service who resides in a nursing home or similar adult care facility." At present, the County imposes such a tax, but has not previously exempted nursing home residents. Members of the Board have indicated a desire to enact such an exemption, and I have drafted the attached proposed ordinance to accomplish that end.

In working with the Department of Fire and Life Safety on this issue, I have learned that York County is currently the home of two nursing/convalescent homes, each with approximately 60 beds. As of the end of September 2001, it was estimated that approximately 15 residents in those two facilities have individual phone lines located in their rooms, and thus would be eligible for the tax exemption. The other residents rely on an internal phone line owned and operated by the nursing care facility, and thus would not qualify for the exemption. With the County's tax currently being established at \$2.18 a month, the exclusion of 15 telephone lines by means of the adoption of the proposed ordinance would cause a loss in tax revenues of only \$32.70 per month. I have attached a memorandum of November 8, 2001, from Stephen P. Kopczynski, Fire Chief, indicating how the exemption would be administered. Chief Kopczynski proposes that each citizen claiming the exemption would make an application to the Department of Fire and Life Safety, with the Department then confirming that the individual is truly a resident of one of the County's nursing homes, and then notifying the appropriate telephone company that the tax should not be collected on the applicant's phone bill. The Department would periodically perform an audit to confirm that the applicant remains eligible for the exemption.

Should the Board wish to provide the exemption, I recommend the adoption of Ordinance No. 01-22.

Barnett/3340:swb

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Attachments

- Memorandum of November 8, 2001 from Stephen P. Kopczynski, Fire Chief
- Ordinance No. 01-22.